

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)**

**TUESDAY, THE NINTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE**

PRESENT

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

WRIT PETITION NO: 20853 OF 2025

Between:

M/s. Rayees Enterprises, (Legal Name- Shaik Abdul Rahman) 3rd Floor, Flat No.304, MQ Splendor, Inner Ring Road, Upparapally - 500 030, Hyderabad, Rangareddy District. Rep. by its Manager Mr. Syed Sarfarz Uddin

...PETITIONER

AND

1. The Superintendent of Central Tax, Attapur GST Range, Mehdiapatnam GST Division, Above Ratnadeep Super Market, Humayun Nagar, Masab Tank , Hyderabad, State of Telangana.
2. The Superintendent, (Anti-Evasion), Central Tax, Hyderabad GST Commissionerate, Hyderabad - 500001.
3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.
4. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001
5. The Bank of Baroda, Attapur Branch, Pillar No. 137, Penusila Complex, H. No. 3-4-174/2, Attapur, Hyderabad - 500048.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue Writ of Mandamus or any other appropriate Writ or Order or direction declaring- (i) the action of the 1st Respondent in issuing the Show Cause Notice for Cancellation of Registration, dated 29.08.2024, suspending the Registration Certificate w.e.f. 29.08.2024 is not justified, without DIN, and without signature of the officer concerned is arbitrary, contrary to the provisions of the Central Goods and Service Tax Act 2017, against to Article 14, 19(1)(g) and 21 of the Constitution of India and the same is in violation of Principles of Natural Justice and Rule of Law, and consequently declare that the Show Cause Notice

for Cancellation of Registration in Form GST REG-17, dated 29.08.2024 issued by the 1st Respondent, as null and void and (ii) consequently set aside / quash the Show Cause Notice for Cancellation of Registration Certificate dated 29.08.2024 by directing the 1st Respondent to restore the Registration Certificate considering the objections of the Petitioner, dated 04.02.2025 and 26.04.2025 in the interest of justice

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the operation of the Show Cause Notice for Cancellation of Registration in Form GST REG-17, dated 29.08.2024 issued by the 1st Respondent, in the interest of Justice and equity, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the 1st and 2nd Respondents to revoke the Garnishée Notice issued to the 5th Respondent bank of the Petitioner forthwith. pending, disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

**Counsel for the Petitioner: SRI MOHAMMED RAFI REPRESENTING
SRI. SHAIK JEELANI BASHA**

**Counsel for the Respondent Nos.1,2& 4: SRI D RAGHAVENDRA RAO
(SR SC FOR CBIC)**

**Counsel for the Respondent No.3: SRI B. MUKHERJEE REPRESENTING
SRI N. BHUJANGA RAO, DY. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.5:--**

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.20853 OF 2025

Dated: 09.12.2025

Between:

M/s. Rayees Enterprises

... Petitioner

AND

The Superintendent of Central Tax,
Attapur GST Range, Mehdiapatnam GST Division,
Above Ratnadeep Super Market,
Humayun Nagar, Masab Tank,
Hyderabad, State of Telangana and 4 others.

... Respondents.

ORDER:

Heard Mr. Mohammed Rafi, learned counsel
represents Mr. Shaik Jeelani Basha, learned counsel for
the petitioner, Mr. B. Mukherjee, learned counsel
represents Mr. N. Bjujanga Rao, learned Deputy Solicitor
General of India, appears for respondent No.3 and
Mr. D. Raghavendra Rao, learned Senior Standing Counsel

appears for the Central Board of Indirect Taxes and Customs.

2. Reference is made to order dated 22.07.2025, which reads as under:

“Sri Mohammed Rafi, learned counsel representing Sri Shaik Jeelani Basha, learned counsel for the petitioner.

Sri D. Raghavendra Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs appears for respondent Nos.1 to 4.

Show cause notice dated 29.08.2024 is impugned at Annexure-P1.

Learned counsel for the petitioner submits that the said show cause notice does not contain necessary ingredients of proper show cause notice, therefore, the petitioner has been prevented from responding effectively. It has only quoted the relevant provisions without indicating the allegations or charges against the petitioner. Despite submission of reply, no decision has been taken.

Learned Senior Standing Counsel for respondent Nos.1 to 4 prays for and is allowed a week's time to seek instructions.

List on 29.07.2025.”

3. On instructions, learned Senior Standing Counsel for the respondent - Central Goods and Service Tax submits

that the department is inclined to withdraw the impugned show cause notice for cancellation of registration with liberty to issue a proper show cause notice.

4. Liberty is granted. The impugned show cause notice is permitted to be withdrawn.

5. The writ petition is accordingly disposed of as withdrawn. No order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

//TRUE COPY//

SD/-P.C.SULEKHA DEVI
ASSISTANT REGISTRAR

SECTION OFFICER

To

1. The Superintendent of Central Tax, Attapur GST Range, Mehdiapatnam GST Division, Above Ratnadeep Super Market, Humayun Nagar, Masab Tank, Hyderabad, State of Telangana.
2. The Superintendent, (Anti-Evasion), Central Tax, Hyderabad GST Commissionerate, Hyderabad - 500001.
3. The Secretary, Union of India, Department of Revenue, Ministry of Finance, New Delhi.
4. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001
5. One CC to SRI. SHAIK JEELANI BASHA Advocate [OPUC]
6. One CC to SRI. D RAGHAVENDRA RAO (SR SC FOR CBIC) [OPUC]
7. One CC to SRI. N. BHUJANGA RAO, DY. SOLICITOR GENERAL OF INDIA [OPUC]
8. Two CD Copies

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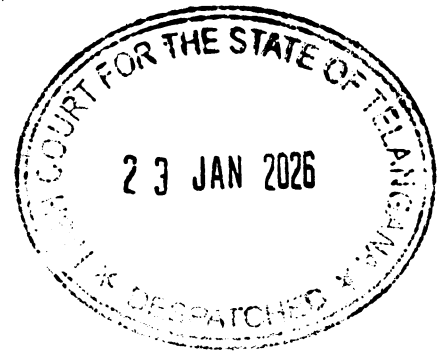
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HIGH COURT

DATED:09/12/2025

ORDER

WP.No.20853 of 2025



**DISPOSING OF THE WRIT PETITION
AS WITHDRAWN WITHOUT COSTS**

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31/12/25